

Exhibit B

LOSS ANALYSIS

Class Period: 11/12/2020 - 2/1/2022

ELECTRIC LAST MILE SOLUTIONS, INC.

Ticker	CUSIP	ISIN	SEDOL	Lookback Price
ELMS	28489L104	US28489L1044	BLR9KK6	\$1.7987 ¹

Pierre Fontaine

LIFO

Transaction Type	Trade Date	Quantity	Price Per Share	Cost / Proceeds
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Purchases	01/04/21	10,000	\$14.3500	(\$143,500.00)
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<i>Class Period purchases:</i>		<i>10,000</i>		<i>(\$143,500.00)</i>
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Shares Held:	10,000	\$1.7987	\$17,987.44
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LIFO Gain/(Loss):	(\$125,512.56)
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Total Shares Bought:	10,000
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Total Net Shares:	10,000
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Total Net Expenditures:	(\$143,500.00)
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¹ Value of shares held is the mean trading price from 2/2/2022 to 4/4/2022.